

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**25 Lewis & Clark
0487 Helena Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	20,324,566.94	20,263,588.34	0.00	60,978.60	0.00	0.00
21XX Support Services - Students	2,087,173.42	2,087,173.42	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	924,390.09	924,390.09	0.00	0.00	0.00	0.00
222X Educational Media Services	700,773.47	700,773.47	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	362,559.30	352,684.30	0.00	9,875.00	0.00	0.00
24XX Support Services - School Administration	2,205,567.42	2,202,976.42	0.00	2,591.00	0.00	0.00
25XX Support Services - Business	227,273.05	0.00	225,773.05	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,095,691.96	3,092,621.94	0.00	3,070.02	0.00	0.00
27XX Student Transportation Services	1,685,375.94	1,683,619.12	0.00	1,756.82	0.00	0.00
28XX Support Services - Central	199,437.57	0.00	189,946.57	9,491.00	0.00	0.00
31XX Food Services	1,364,366.11	1,364,366.11	0.00	0.00	0.00	0.00
32XX Enterprise Services	69,567.35	69,567.35	0.00	0.00	0.00	0.00
33XX Community Services	26,083.21	26,083.21	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,017.27	8,017.27	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	77,120.43	0.00	XXXXXXXXXX	77,120.43	0.00	0.00
62XX Resources Transferred to Other School Districts or	164,534.05	164,534.05	XXXXXXXXXX	0.00	0.00	0.00
Totals	33,522,497.58	32,940,395.09	415,719.62	164,882.87	0.00	0.00

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**25 Lewis & Clark
0487 Helena Elem**

Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	33,522,497.58					
Line A	Preliminary Indirect Cost Rate [C divided by B] 415,719.62/32,940,395.09			1.26%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY04 rate (3.90%) or 0.00% if no FY04 rate			%		
	Subtract C2 from C1			%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2005-06 Using FY04 Expenditures

25 Lewis & Clark
0488 Helena H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	12,608,930.92	12,537,683.10	0.00	71,247.82	0.00	0.00
21XX Support Services - Students	774,970.71	774,631.71	0.00	339.00	0.00	0.00
221X Improvement of Instruction Services	618,671.14	618,671.14	0.00	0.00	0.00	0.00
222X Educational Media Services	436,543.28	435,989.28	0.00	554.00	0.00	0.00
23XX Support Services - General Administration	360,984.73	351,211.75	0.00	9,772.98	0.00	0.00
24XX Support Services - School Administration	1,250,659.19	1,250,659.19	0.00	0.00	0.00	0.00
25XX Support Services - Business	426,403.30	0.00	420,407.83	3,386.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,173,291.69	2,164,956.68	0.00	8,335.01	0.00	0.00
27XX Student Transportation Services	763,674.67	759,847.94	0.00	3,826.73	0.00	0.00
28XX Support Services - Central	517,995.97	0.00	488,618.22	29,377.75	0.00	0.00
31XX Food Services	28,946.00	20,000.00	0.00	8,946.00	0.00	0.00
33XX Community Services	27,338.09	27,338.09	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	182,238.20	181,049.20	0.00	1,189.00	0.00	0.00
35XX Extracurricular - Athletics	776,396.21	776,396.21	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	38,611.78	0.00	XXXXXXXXXX	38,611.78	0.00	0.00
62XX Resources Transferred to Other School Districts or	28,874.32	28,874.32	XXXXXXXXXX	0.00	0.00	0.00
Totals	21,014,530.20	19,927,308.61	909,026.05	175,586.07	0.00	0.00

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

25 Lewis & Clark

0488 Helena H S

Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	21,014,530.20					
Line A	Preliminary Indirect Cost Rate [C divided by B] 909,026.05/19,927,308.61			4.56%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY04 rate (3.71%) or 0.00% if no FY04 rate			%		
	Subtract C2 from C1			%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**25 Lewis & Clark
0491 Trinity Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	175,236.04	175,236.04	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,848.35	3,848.35	0.00	0.00	0.00	0.00
25XX Support Services - Business	11,770.69	0.00	11,770.69	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	11,293.02	11,293.02	0.00	0.00	0.00	0.00
27XX Student Transportation Services	85,414.25	85,414.25	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,274.08	2,274.08	XXXXXXXXXX	0.00	0.00	0.00
Totals	289,836.43	278,065.74	11,770.69	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	289,836.43					
Line A	Preliminary Indirect Cost Rate [C divided by B] 11,770.69/278,065.74		4.23%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (3.72%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2005-06 Using FY04 Expenditures

25 Lewis & Clark
0492 East Helena Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,986,121.90	3,952,106.90	0.00	34,015.00	0.00	0.00
21XX Support Services - Students	259,973.39	259,973.39	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	354,247.65	279,133.76	0.00	75,113.89	0.00	0.00
222X Educational Media Services	141,294.69	141,294.69	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	172,394.67	172,394.67	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	317,240.55	317,240.55	0.00	0.00	0.00	0.00
25XX Support Services - Business	87,737.21	0.00	87,737.21	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	638,443.07	638,443.07	0.00	0.00	0.00	0.00
27XX Student Transportation Services	240,929.74	218,429.74	0.00	22,500.00	0.00	0.00
28XX Support Services - Central	73,259.41	0.00	73,259.41	0.00	0.00	0.00
31XX Food Services	306,726.73	306,726.73	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	38,214.35	38,214.35	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	4,250.96	0.00	XXXXXXXXXXXX	0.00	4,250.96	0.00
62XX Resources Transferred to Other School Districts or	9,889.53	9,889.53	XXXXXXXXXXXX	0.00	0.00	0.00
Totals	6,630,723.85	6,333,847.38	160,996.62	131,628.89	4,250.96	0.00

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2005-06 Using FY04 Expenditures

25 Lewis & Clark
0492 East Helena Elem

Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	6,630,723.85					
Line A	Preliminary Indirect Cost Rate [C divided by B] 160,996.62/6,333,847.38			2.54%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate			%		
	Subtract C2 from C1			%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**25 Lewis & Clark
0495 Wolf Creek Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	76,934.52	76,934.52	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,355.20	1,355.20	0.00	0.00	0.00	0.00
25XX Support Services - Business	10,691.58	0.00	9,760.74	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	19,116.96	19,116.96	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,433.10	2,433.10	0.00	0.00	0.00	0.00
31XX Food Services	12,507.08	12,507.08	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,770.13	1,770.13	XXXXXXXXXX	0.00	0.00	0.00
Totals	124,808.57	114,116.99	9,760.74	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	124,808.57					
Line A	Preliminary Indirect Cost Rate [C divided by B] 9,760.74/114,116.99		8.55%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**25 Lewis & Clark
0497 Craig Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	56,571.23	56,571.23	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,150.00	1,150.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,968.92	0.00	9,968.92	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	6,188.79	6,188.79	0.00	0.00	0.00	0.00
27XX Student Transportation Services	477.75	477.75	0.00	0.00	0.00	0.00
Totals	74,356.69	64,387.77	9,968.92	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	74,356.69					
Line A	Preliminary Indirect Cost Rate [C divided by B] 9,968.92/64,387.77		15.48%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**25 Lewis & Clark
0498 Auchard Creek Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	134,836.92	134,836.92	0.00	0.00	0.00	0.00
21XX Support Services - Students	183.75	183.75	0.00	0.00	0.00	0.00
222X Educational Media Services	35.00	35.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	8,615.73	8,615.73	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	12,808.63	12,808.63	0.00	0.00	0.00	0.00
Totals	156,480.03	156,480.03	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	156,480.03					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/156,480.03		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

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Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2005-06 Using FY04 Expenditures

25 Lewis & Clark
0502 Augusta Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	262,201.72	258,055.33	0.00	4,146.39	0.00	0.00
21XX Support Services - Students	737.70	737.70	0.00	0.00	0.00	0.00
222X Educational Media Services	288.13	288.13	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	31,902.92	30,995.42	0.00	907.50	0.00	0.00
24XX Support Services - School Administration	33,742.56	33,742.56	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	45,985.51	45,750.60	0.00	234.91	0.00	0.00
27XX Student Transportation Services	79,014.10	61,957.87	56.23	17,000.00	0.00	0.00
31XX Food Services	17,174.93	16,665.93	0.00	509.00	0.00	0.00
35XX Extracurricular - Athletics	6,146.01	6,146.01	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	61,777.14	0.00	XXXXXXXXXX	0.00	61,777.14	0.00
62XX Resources Transferred to Other School Districts or	958.05	958.05	XXXXXXXXXX	0.00	0.00	0.00
Totals	539,928.77	455,297.60	56.23	22,797.80	61,777.14	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	539,928.77					
Line A	Preliminary Indirect Cost Rate [C divided by B] 56.23/455,297.60		0.01%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-		%			

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

25 Lewis & Clark
0503 Augusta H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	407,042.42	396,788.19	2,315.70	7,938.53	0.00	0.00
21XX Support Services - Students	636.61	636.61	0.00	0.00	0.00	0.00
222X Educational Media Services	592.24	592.24	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	34,737.13	33,829.63	0.00	907.50	0.00	0.00
24XX Support Services - School Administration	33,352.90	33,352.90	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	58,011.32	57,508.31	0.00	503.01	0.00	0.00
27XX Student Transportation Services	51,749.85	34,749.85	0.00	17,000.00	0.00	0.00
31XX Food Services	36,222.84	35,823.84	0.00	399.00	0.00	0.00
32XX Enterprise Services	903.38	903.38	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	43,114.14	40,781.64	0.00	2,332.50	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,010.10	0.00	XXXXXXXXXX	2,010.10	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	11,777.14	0.00	XXXXXXXXXX	0.00	11,777.14	0.00
Totals	680,150.07	634,966.59	2,315.70	31,090.64	11,777.14	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	680,150.07					
Line A	Preliminary Indirect Cost Rate [C divided by B] 2,315.70/634,966.59		0.36%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2005-06 Using FY04 Expenditures

25 Lewis & Clark
1221 Lincoln K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,094,837.69	1,088,942.69	0.00	5,895.00	0.00	0.00
21XX Support Services - Students	2,613.26	2,613.26	0.00	0.00	0.00	0.00
222X Educational Media Services	51,003.66	51,003.66	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	149,043.93	149,043.93	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	57,805.75	57,805.75	0.00	0.00	0.00	0.00
25XX Support Services - Business	34,797.71	0.00	34,797.71	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	155,178.13	155,178.13	0.00	0.00	0.00	0.00
27XX Student Transportation Services	42,867.87	42,867.87	0.00	0.00	0.00	0.00
31XX Food Services	72,588.62	72,588.62	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	138.11	138.11	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	57,171.95	57,171.95	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	3,195.24	0.00	XXXXXXXXXX	3,195.24	0.00	0.00
62XX Resources Transferred to Other School Districts or	8,853.92	8,853.92	XXXXXXXXXX	0.00	0.00	0.00
Totals	1,730,095.84	1,686,207.89	34,797.71	9,090.24	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,730,095.84					
Line A	Preliminary Indirect Cost Rate [C divided by B] 34,797.71/1,686,207.89		2.06%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**25 Lewis & Clark
9697 Prickly Pear Coop**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	21,226.62	21,226.62	0.00	0.00	0.00	0.00
21XX Support Services - Students	477,485.32	477,485.32	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	101,054.13	101,054.13	0.00	0.00	0.00	0.00
25XX Support Services - Business	13,219.05	0.00	5,500.05	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	213,727.00	213,727.00	XXXXXXXXXX	0.00	0.00	0.00
Totals	826,712.12	813,493.07	5,500.05	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	826,712.12					
Line A	Preliminary Indirect Cost Rate [C divided by B] 5,500.05/813,493.07		0.68%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.